

# HB5547



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

**HB5547**

Introduced 2/15/2012, by Rep. Michael J. Zalewski

#### SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-6a  
55 ILCS 5/5-1009

from Ch. 24, par. 8-11-6a  
from Ch. 34, par. 5-1009

Amends the Illinois Municipal Code and the Counties Code. Provides that home rule municipalities with a population of more than 3,000,000 and home rule counties are not prohibited from imposing a tax on the use of a parking facility. Effective immediately.

LRB097 16777 HLH 61957 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Municipal Code is amended by  
5 changing Section 8-11-6a as follows:

6 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

7 Sec. 8-11-6a. Home rule municipalities; preemption of  
8 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,  
9 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September  
10 1, 1990, no home rule municipality has the authority to impose,  
11 pursuant to its home rule authority, a retailer's occupation  
12 tax, service occupation tax, use tax, sales tax or other tax on  
13 the use, sale or purchase of tangible personal property based  
14 on the gross receipts from such sales or the selling or  
15 purchase price of said tangible personal property.  
16 Notwithstanding the foregoing, this Section does not preempt  
17 any home rule imposed tax such as the following: (1) a tax on  
18 alcoholic beverages, whether based on gross receipts, volume  
19 sold or any other measurement; (2) a tax based on the number of  
20 units of cigarettes or tobacco products (provided, however,  
21 that a home rule municipality that has not imposed a tax based  
22 on the number of units of cigarettes or tobacco products before  
23 July 1, 1993, shall not impose such a tax after that date); (3)

1 a tax, however measured, based on the use of a hotel or motel  
2 room or similar facility; (4) a tax, however measured, on the  
3 sale or transfer of real property; (5) a tax, however measured,  
4 on lease receipts; (6) a tax on food prepared for immediate  
5 consumption and on alcoholic beverages sold by a business which  
6 provides for on premise consumption of said food or alcoholic  
7 beverages; or (7) other taxes not based on the selling or  
8 purchase price or gross receipts from the use, sale or purchase  
9 of tangible personal property. This Section does not preempt a  
10 home rule municipality with a population of more than 3,000,000  
11 from imposing a tax, however measured, on the use of a parking  
12 facility, including any tax based on a percentage of the hourly  
13 or daily rate charged by the owner or operator of the parking  
14 facility. This Section is not intended to affect any existing  
15 tax on food and beverages prepared for immediate consumption on  
16 the premises where the sale occurs, or any existing tax on  
17 alcoholic beverages, or any existing tax imposed on the charge  
18 for renting a hotel or motel room, which was in effect January  
19 15, 1988, or any extension of the effective date of such an  
20 existing tax by ordinance of the municipality imposing the tax,  
21 which extension is hereby authorized, in any non-home rule  
22 municipality in which the imposition of such a tax has been  
23 upheld by judicial determination, nor is this Section intended  
24 to preempt the authority granted by Public Act 85-1006. This  
25 Section is a limitation, pursuant to subsection (g) of Section  
26 6 of Article VII of the Illinois Constitution, on the power of

1 home rule units to tax.

2 (Source: P.A. 95-544, eff. 8-28-07.)

3 Section 10. The Counties Code is amended by changing  
4 Section 5-1009 as follows:

5 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

6 Sec. 5-1009. Limitation on home rule powers. Except as  
7 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on  
8 and after September 1, 1990, no home rule county has the  
9 authority to impose, pursuant to its home rule authority, a  
10 retailer's occupation tax, service occupation tax, use tax,  
11 sales tax or other tax on the use, sale or purchase of tangible  
12 personal property based on the gross receipts from such sales  
13 or the selling or purchase price of said tangible personal  
14 property. Notwithstanding the foregoing, this Section does not  
15 preempt any home rule imposed tax such as the following: (1) a  
16 tax on alcoholic beverages, whether based on gross receipts,  
17 volume sold or any other measurement; (2) a tax based on the  
18 number of units of cigarettes or tobacco products; (3) a tax,  
19 however measured, based on the use of a hotel or motel room or  
20 similar facility; (4) a tax, however measured, on the sale or  
21 transfer of real property; (5) a tax, however measured, on  
22 lease receipts; (6) a tax on food prepared for immediate  
23 consumption and on alcoholic beverages sold by a business which  
24 provides for on premise consumption of said food or alcoholic

1 beverages; or (7) other taxes not based on the selling or  
2 purchase price or gross receipts from the use, sale or purchase  
3 of tangible personal property. This Section does not preempt a  
4 home rule county from imposing a tax, however measured, on the  
5 use of a parking facility, including any tax based on a  
6 percentage of the hourly or daily rate charged by the owner or  
7 operator of the parking facility. This Section is a limitation,  
8 pursuant to subsection (g) of Section 6 of Article VII of the  
9 Illinois Constitution, on the power of home rule units to tax.  
10 (Source: P.A. 91-51, eff. 6-30-99.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.